

North Dakota Office of State Tax Commissioner

Estate Tax Forms

The estate of a decedent may be taxable in North Dakota. The following is a list of estate tax forms required to be filed with the State Tax Commissioner depending on the date of death of a decedent:

For deaths occurring on or after January 1, 1991—

If a federal estate tax filing requirement exists —

1. A North Dakota Estate Tax Return - Form 54-91
2. An Affidavit as to the Location of Property in North Dakota - Form 54.29
3. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3

—The above forms are available on the Internet—

Also provide:

4. A copy of the completed Federal Estate Tax Return - Form 706
5. A copy of the decedent's Will, if any.

If there is no federal estate tax filing requirement—

There is no filing requirement for state purposes.

The Register of Deeds Office will require a copy of the death certificate together with a copy of the property description when there was jointly owned real property.

For deaths occurring on or after July 1, 1981 and before January 1, 1991—

If a federal estate tax filing requirement exists —

1. A North Dakota Estate Tax Return - Form 54-81
2. An Affidavit as to the Location of Property in North Dakota - Form 54.29
3. A Certificate of Estate Tax Determination - Form 54.25
4. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3

Also provide:

5. A copy of the completed Federal Estate Tax Return - Form 706
6. A copy of the decedent's Will, if any.

If there is no federal estate tax filing requirement but the decedent owned real property in North Dakota —

1. A Petition for Release of Lien - Form 54.26
2. A Release of Lien - Form 54.27
3. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3

For deaths occurring on or after March 16, 1979 and before July 1, 1981—

If a federal estate tax filing requirement exists —

1. A North Dakota Estate Tax Return - Form 54-79
2. An Affidavit as to the Location of Property in North Dakota - Form 54.29
3. A Certificate of Estate Tax Determination - Form 54.25
4. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3

Also provide:

5. A copy of the completed Federal Estate Tax Return - Form 706
6. A copy of the decedent's Will, if any.

If there is no federal estate tax filing requirement but the decedent owned real property in North Dakota —

1. A Petition for Release of Lien - Form 54.26
2. A Release of Lien - Form 54.27
3. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3

For deaths occurring on or after January 1, 1977 and before March 16, 1979 —

If a federal estate tax filing requirement exists —

1. A North Dakota Estate Tax Return - Form 54.77 - All property in ND
2. A North Dakota Estate Tax Return - Form 54.77A - Not all property in ND
3. An Affidavit as to the Location of Property in North Dakota - Form 54.29
4. A Certificate of Estate Tax Determination - Form 54.25
5. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3
Also provide:
6. A copy of the completed Federal Estate Tax Return - Form 706
7. A copy of the decedent's Will, if any.

If there is no federal estate tax filing requirement but the decedent owned real property in North Dakota —

1. A Petition for Release of Lien - Form 54.26
2. A Release of Lien - Form 54.27
3. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3

For deaths occurring on or after July 1, 1975 and before January 1, 1977 —

If an estate exceeds \$60,000 and a federal estate tax filing requirement exists —

1. A North Dakota Estate Tax Return - Form 54
2. An Affidavit as to the Location of Property in North Dakota - Form 54.29
3. A Certificate of Estate Tax Determination - Form 54.25
4. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3
Also provide:
5. A copy of the completed Federal Estate Tax Return - Form 706
6. A copy of the decedent's Will, if any.

If the estate is less than \$60,000 and there is no federal estate tax filing requirement but the decedent owned real property in North Dakota —

1. A Petition for Release of Lien - Form 54.26
2. A Release of Lien - Form 54.27
3. If there is farm real estate - A Supplemental Agricultural Property Information Form - Form 131-3

For deaths occurring prior to July 1, 1975 —

1. A North Dakota Estate Tax Return - Form 131 (revised 1972)
2. An Inventory and Appraisement

A duplicate set of the above forms must be filed with the County Court in the County where the decedent was a resident at the time of death and where the probate proceedings were or will be conducted.